

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Riverview School District No. 407**  
**King County**

Report Date  
**February 24, 2014**

**Report No. 1011353**

Issue Date  
**March 3, 2014**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



# Washington State Auditor Troy Kelley

March 3, 2014

Board of Directors  
Riverview School District No. 407  
Duvall, Washington

## ***Report on Accountability***

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Riverview School District No. 407's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

**Table of Contents**

**Riverview School District No. 407  
King County  
February 24, 2014**

Audit Summary ..... 1

Related Reports ..... 2

Description of the District ..... 3

# Audit Summary

**Riverview School District No. 407  
King County  
February 24, 2014**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of Riverview School District No. 407 from September 1, 2012 through August 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Financial condition
- Sick and vacation leave payout
- Third party cash receipting
- Student enrollment reporting
- Student transportation reporting

## ***RESULTS***

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## Related Reports

**Riverview School District No. 407  
King County  
February 24, 2014**

### ***FINANCIAL***

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements.

### ***FEDERAL GRANT PROGRAMS***

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

# Description of the District

## **Riverview School District No. 407 King County February 24, 2014**

### ***ABOUT THE DISTRICT***

Riverview School District serves the communities of Carnation, Duvall and approximately 250 square miles in eastern King County. The District operates one high school, one middle school, three elementary schools and three alternative learning programs that serve approximately 3,000 students in preschool through 12th grade.

An elected, five-member Board of Directors governs the District. The Board appoints management to oversee the District's daily operations as well as its approximately 370 employees. For fiscal year 2013, the District operated on an annual budget of approximately \$29 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Directors:

Lori Oviatt  
Greg Bawden  
Jodi Fletcher  
Carol Van Noy  
Danny Edwards

### ***APPOINTED OFFICIALS***

Superintendent

Conrad Robertson (through June 2013)

Director of Business and Operations

Dr. Anthony Smith (effective July 2013)

Bill Adamo

### ***DISTRICT CONTACT INFORMATION***

Address: Riverview School District No. 407  
15510 First Avenue N.E.  
P.O. Box 519  
Duvall, WA 98019

Phone: 425-844-4500

Website: [www.riverview.wednet.edu](http://www.riverview.wednet.edu)

## ***AUDIT HISTORY***

The District receives annual accountability, financial statement and federal audits. It has not received a finding for the past seven audits.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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**Deputy Director of Performance Audit**  
**Deputy Director of Quality Assurance**  
**Deputy Director of Communications**  
**Local Government Liaison**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Troy Kelley**  
**Doug Cochran**  
**Chuck Pfeil, CPA**  
**Kelly Collins, CPA**  
**Jan M. Jutte, CPA, CGFM**  
**Sadie Armijo**  
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